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**E-FILED on March 9, 2007**

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Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEVADA**

In re:  
 USA COMMERCIAL MORTGAGE COMPANY,  
 Debtor.

Case No. BK-S-06-10725 LBR  
 Case No. BK-S-06-10726 LBR  
 Case No. BK-S-06-10727 LBR  
 Case No. BK-S-06-10728 LBR  
 Case No. BK-S-06-10729 LBR

In re:  
 USA CAPITAL REALTY ADVISORS, LLC,  
 Debtor.

Chapter 11

In re:  
 USA CAPITAL DIVERSIFIED TRUST DEED  
 FUND, LLC,  
 Debtor.

Jointly Administered Under  
 Case No. BK-S-06-10725 LBR

In re:  
 USA CAPITAL FIRST TRUST DEED FUND, LLC,  
 Debtor.

**NOTICE OF HEARING RE:  
 OBJECTION OF USA  
 COMMERCIAL MORTGAGE  
 COMPANY TO CLAIMS FILED BY  
 THE INTERNAL REVENUE  
 SERVICE**

In re:  
 USA SECURITIES, LLC,  
 Debtor.

**(Affects USA Commercial Mortgage  
 Company)**

Affects:  
☐ All Debtors  
☒ USA Commercial Mortgage Company  
☐ USA Securities, LLC  
☐ USA Capital Realty Advisors, LLC  
☐ USA Capital Diversified Trust Deed Fund, LLC  
☐ USA First Trust Deed Fund, LLC

Date: April 26, 2007  
 Time: 9:30 a.m.

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1           **NOTICE IS HEREBY GIVEN** that on March 8, 2007, USA Commercial Mortgage  
2 Company (“USACM”), by and through its counsel, filed an Objection to Certain Claims Filed by  
3 the Internal Revenue Service (the “Objection”). USACM objects to the IRS Claims and requests  
4 that the Court disallow the IRS Claims in their entirety.

5           A copy of the Objection may be obtained by accessing PACER through the United States  
6 Bankruptcy Court website for Nevada at [www.nvb.uscourts.gov](http://www.nvb.uscourts.gov), by contacting BMC Group at  
7 telephone: (888) 909-0100, or by contacting the office of the Debtor’s counsel, Schwartzer &  
8 McPherson Law Firm, telephone: (702) 228-7590 or fax: (702) 892-0122.

9           **NOTICE IS FURTHER GIVEN** that the hearing on the said Objection will be held on  
10 **April 26, 2007** before a United States Bankruptcy Judge, in the Foley Federal Building, 300 Las  
11 Vegas Boulevard South, Third Floor, Bankruptcy Courtroom No. 1, Las Vegas, Nevada **at 9:30**  
12 **a.m.**

13           **NOTICE IS FURTHER GIVEN** that the hearings may be continued without further  
14 notice.

15           **NOTICE IS FURTHER GIVEN** that any response to the Objection must be filed by  
16 **April 19, 2007** pursuant to Local Rule 3007(b), which states:

17           If an objection to a claim is opposed, a written response must be filed and served on  
18 the objecting party at least 5 business days before the scheduled hearing. A  
19 response is deemed sufficient if it states that written documentation in support of  
the proof of claim has already been provided to the objecting party and that the  
documentation will be provided at any evidentiary hearing or trial on the matter.

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If you object to the relief requested, you *must* file a **WRITTEN** response to this pleading with the court. You *must* also serve your written response on the person who sent you this notice.

If you do not file a written response with the court, or if you do not serve your written response on the person who sent you this notice, then:

- The court may *refuse to allow you to speak* at the scheduled hearing; and
- The court may *rule against you* without formally calling the matter at the hearing.

Respectfully submitted this 8<sup>TH</sup> day of March, 2007.

/s/ Lenard E. Schwartz, Esq.

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